

EXHIBIT “J”

August 31, 2024

New Way Machine Components, Inc.
50 McDonald Boulevard
Aston, PA 19014-3202 USA

Attention: Andrew J. Devitt

MATTER: 7062-a
INVOICE: 1480

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Apr-25-24	Meeting with Larry Kotler re: Settlement Discussions	1.70	1,105.00	AJK
Apr-27-24	Review email from Drew Devitt re: Nick Hackett	0.10	65.00	AJK
	Telephone conference with Jared Schaffstall re: Nick Hackett / open tasks	0.30	195.00	AJK
	Draft & review email to Drew Devitt re: Nick Hackett	0.20	130.00	AJK
	Telephone conference with RWS re: 548 / 510 issues regarding Hackett	0.50	325.00	AJK
	Review email from Drew Devitt & reply re: Nick Hackett	0.20	130.00	AJK
Apr-28-24	Review Agreement among New Way, Hackett & Devitt dated 12/15/15 re: purchase of shares in the event of death	1.30	845.00	AJK
	Review of Chart of Life Insurance Policies related to 12/15/15 Agreement	0.60	390.00	AJK
Apr-29-24	Draft & review email to Greg Harris, Jared Schaffstall & Drew Devitt re: life insurance policies & 12/15/15 Agreement	0.20	130.00	AJK
May-03-24	Review email from Larry Kotler & reply re: Nick Hackett	0.20	130.00	AJK
May-07-24	Review email from Jared Schaffstall re: bank balances	0.10	65.00	AJK
	Review email from Larry Kotler & reply re: Nick Hackett	0.10	65.00	AJK

	Review email from Holly Miller re: Nick Hackett	0.10	65.00	AJK
	Review email from Larry Kotler re: company	0.10	65.00	AJK
May-23-24	Prepared for Settlement Meeting with Subchapter V Trustee & Larry Kotler re: Nick Hackett Claim / Consensual Plan	2.80	1,820.00	AJK
	Meeting with Holly Miller & Larry Kotler re: Settlement Discussions regarding Nick Hackett's Claim	1.50	975.00	AJK
	Review of file re: email from Nick Hackett to Drew Devitt & Alan Ziegler & Management Team re: Management Buyout Proposal / MBO Summary Presentation	0.80	520.00	AJK
	Redaction of attorney client communications in email from client re: Nick Hackett email to Drew Devitt forwarding MBO Proposal	0.20	130.00	AJK
	Draft & review email to Holly Miller & Larry Kotler re: Nick Hackett's Management Buyout Proposal to Drew Devitt	0.20	130.00	AJK
	Draft & review email to Drew Devitt, Jared Schaffstall & Greg Harris re: Settlement Discussions	0.10	65.00	AJK
	Review & revise outline of revisions to draft Complaint against Nick Hackett	0.80	520.00	AJK
Jun-11-24	Draft & review Analysis of Nick Hackett Claim	0.90	585.00	AJK
	Telephone conference with Holly Miller re: Nick Hackett / Settlement Discussions	0.20	130.00	AJK
Jun-13-24	Telephone conference with Holly Miller re: Settlement Discussions - Nick Hackett	0.20	130.00	AJK
	Review of draft Plan & draft complaint (New Way v. Nick Hackett)	1.40	910.00	AJK
	Analysis of Holly Miller Settlement Proposal & Nick Hackett comments	1.20	780.00	AJK
	Draft & review alternative Settlement Options for discussion with client	0.90	585.00	AJK

	Draft & review email to Drew Devitt, Jared Schaffstall, Greg Harris & RWS re: Settlement Discussions - Nick Hackett	0.20	130.00	AJK
Jun-14-24	Review email from Jared Schaffstall & Greg Harris re: Nick Hackett	0.20	130.00	AJK
	Review & analyze Settlement Options re: Plan / Nick Hackett Claim	2.90	1,885.00	AJK
	Draft & review revisions to Analysis to include liability on Balance Sheet as of 12/31/22	0.60	390.00	AJK
	Zoom call with Greg Harris, Drew Devitt, Jared Schaffstall & RWS re: Settlement Discussions / Nick Hackett Claim	1.60	1,040.00	AJK
	Zoom call with Holly Miller & Larry Kotler re: Settlement Discussions (Nick Hackett Claim)	0.50	325.00	AJK
	Review email from Greg Harris re: financials / data table	0.50	325.00	AJK
Jun-17-24	Review of RMG summary of Board of Directors annual consents from 2004 to 2023	1.30	845.00	AJK
	Review of ERS analysis of letters of interest & Board of Directors consents	1.20	780.00	AJK
	Review , revise & analyze PUT exercised by Nick Hackett & EBITDA & other metrics stated in Board of Directors consents	1.80	1,170.00	AJK
	Draft & review outline of additional items to include in complaint re: Debtor v. Nick Hackett	0.90	585.00	AJK
Jun-18-24	Zoom meeting with Jared Schaffstall, Drew Devitt & Greg Harris re: Settlement Discussions with Nick Hackett	0.60	390.00	AJK
	Telephone conference with Greg Harris re: Financials 2022 / 2021	0.30	195.00	AJK
Jun-19-24	Review of Nick Hackett Proof of Claim #18	1.10	715.00	AJK
	Draft & review email to Drew Devitt re: Nick Hackett POC # 18	0.10	65.00	AJK
Jun-21-24	Review email from Drew Devitt re: Nick Hackett Proof of Claim	0.30	195.00	AJK

	Review email from Drew Devitt re: 2020 Stock Transaction with Nick Hackett	0.40	260.00	AJK
Jun-25-24	Draft & review email to Larry Kotler & Holly Miller & reply re: Settlement Discussions	0.20	130.00	AJK
	Review email from Greg Harris re: Nick Hackett POC	0.20	130.00	AJK
	Review email from Jared Schaffstall re: Nick Hackett POC	0.20	130.00	AJK
Jun-26-24	Review email from Drew Devitt re: Hackett POC	0.50	325.00	AJK
Jun-27-24	Zoom Meeting with Larry Kotler & Holly Miller re: Settlement Discussions	0.30	195.00	AJK
	Review email from Jared Schaffstall re: Nick Hackett POC	0.30	195.00	AJK
	Review of Settlement Proposal for discussion with client re: Hackett	1.20	780.00	AJK
Jul-01-24	Review email from Drew Devitt & reply re: Hackett POC	0.10	65.00	AJK
Jul-02-24	Review email from Drew Devitt re: Nick Hackett Proof of Claim	0.20	130.00	AJK
Jul-03-24	Review of ERS legal research re: PA bankruptcy case law; Debtor's claims against Hackett	1.50	975.00	AJK
Jul-08-24	Review of draft revised Complaint re: Debtor v. N. Hackett	2.50	1,625.00	AJK
	Review & analyze litigation strategy, Complaint & proposed revisions re: Debtor v. N. Hackett	2.90	1,885.00	AJK
Jul-09-24	Review & revise Complaint re: New Way v. Nick Hackett	8.10	5,265.00	AJK
Jul-10-24	Zoom Meeting with Jared Schaffstall, Drew Devitt & RMG re: draft Complaint against Nick Hackett	1.60	1,040.00	AJK
	Review & revise draft Complaint against Nick Hackett	3.90	2,535.00	AJK

Jul-11-24	Review of RMG revisions to draft Complaint re: Hackett	1.20	780.00	AJK
	Draft & review Settlement Proposal for Nick Hackett	1.10	715.00	AJK
	Telephone conference with Drew Devitt re: Settlement Proposal for Nick Hackett	0.40	260.00	AJK
	Zoom Meeting with Larry Kotler & Holly Miller re: Settlement Proposal for Nick Hackett	0.50	325.00	AJK
	Zoom call with Drew Devitt, Jared Schaffstall & RMG re: revised Complaint / Settlement Discussions	2.00	1,300.00	AJK
	Review of additional RMG revisions to Complaint re: Hackett	0.70	455.00	AJK
Jul-12-24	Review email from Jared Schaffstall re: transaction with Hackett	0.20	130.00	AJK
	Draft & review email to Greg Harris re: transactions between Debtor & Hackett	0.10	65.00	AJK
Jul-15-24	Review email from Larry Kotler re: Settlement Term Sheet acceptable by Hackett	0.20	130.00	AJK
	Telephone conference with Larry Kotler re: Hackett acceptance of Settlement Term Sheet	0.20	130.00	AJK
	Draft & review Settlement Agreement re: Debtor, Devitt & Hackett	2.90	1,885.00	AJK
Jul-16-24	Review of RMG comments to draft Settlement Agreement	0.50	325.00	AJK
	Draft & review additional revisions to Settlement Agreement re: Debtor, Hackett & Devitt	2.10	1,365.00	AJK
	Draft & review email to Drew Devitt & Jared Schaffstall & reply re: Settlement Discussions	0.10	65.00	AJK
	Telephone conference with Jared Schaffstall & Drew Devitt re: Settlement term Sheet accepted / draft Settlement Agreement / timeline for next steps	0.50	325.00	AJK
	Draft & review email to Larry Kotler & Holly Miller re: Settlement Discussions	0.30	195.00	AJK

	Miller re: Settlement Agreement among Debtor, Hackett & Devitt & timeline for next steps			
	Review & revise signature page for Settlement Agreement	0.50	325.00	AJK
	Draft & review second email to Larry Kotler & Holly Miller re: revised Settlement Agreement with signature page	0.20	130.00	AJK
	Review & revise Plan re: Settlement among Debtor, Hackett & Devitt	3.10	2,015.00	AJK
	Review email from Larry Kotler with revisions to draft Settlement agreement	0.20	130.00	AJK
	Telephone conference with Larry Kotler re: revisions to Settlement Agreement	0.30	195.00	AJK
	Review & provide comments to Solicitation Procedures Motion & Exhibits to reflect revised Plan re: Settlement Agreement with Hackett	0.90	585.00	AJK
	Draft & review additional revisions to Settlement Agreement in response to Nick Hackett's comments	0.90	585.00	AJK
	Review RMG comments to revised Plan & revisions to same re: Hackett	1.30	845.00	AJK
Jul-17-24	Review email from Larry Kotler & reply re: draft Plan / Hackett Settlement	0.20	130.00	AJK
	Review email from Larry Kotler & reply re: compare version of Hackett Settlement	0.20	130.00	AJK
	Review email from Larry Kotler & attachments re: redlined Plan with Nick Hackett's comments	0.90	585.00	AJK
	Draft & review further revised Plan (KPC 7/17/24)	2.50	1,625.00	AJK
	Telephone conference with Larry Kotler re: Hackett's comments to draft Plan	0.30	195.00	AJK
	Review email from Larry Kotler & reply re: revised redlined comparison of Settlement Agreement	0.20	130.00	AJK

Review email from Luke Pacifici, Esquire re: comments to Hackett/Devitt Settlement Agreement provisions	0.50	325.00	AJK
Draft & review revised Debtor / Hackett / Devitt Settlement Agreement (KPC 7/17/24) & compare to DM draft	1.20	780.00	AJK
Telephone conference with Drew Devitt & Jared Schaffstall re: revised Hackett Settlement Agreement & revised Plan with Nick Hackett's comments	0.60	390.00	AJK
Telephone conference with Larry Kotler re: additional comments to revised Settlement Agreement	0.20	130.00	AJK
Draft & review further revised Hackett / Debtor / Devitt Settlement Agreement (KPC 7/17/24 V4)	0.80	520.00	AJK
Draft & review email to Larry Kotler & Holly Miller re: revised Plan & revised Settlement Agreement (KPC 7/17/24 V4)	0.20	130.00	AJK
Telephone conference with Drew Devitt & Jared Schaffstall re: Settlement Discussions / revised Settlement Agreement / revised Plan	0.50	325.00	AJK
Telephone conference with Larry Kotler re: revised Plan & revised Settlement Agreement	0.20	130.00	AJK
Draft & review email to Larry Kotler & Holly Miller re: execution copy of Settlement Agreement	0.10	65.00	AJK
Draft & review email to Drew Devitt & Jared Schaffstall re: execution copy of Settlement Agreement	0.10	65.00	AJK
Review email from Greg Harris re: Settlement Discussions	0.10	65.00	AJK
Telephone conference with Greg Harris re: Settlement Discussions	0.30	195.00	AJK
Review email from Drew Devitt & reply re: comments to revised Settlement Agreement	0.20	130.00	AJK
Review text from Larry Kotler re: forwarded execution Settlement Agreement to Nick Hackett & will address if any issues	0.10	65.00	AJK

	Telephone conference with Larry Kotler re: Nick Hackett issues with Settlement Agreement	0.20	130.00	AJK
	Review of revised Settlement Agreement with Nick Hackett's comments	0.20	130.00	AJK
	Draft & review revised Settlement Agreement re: open issues	0.50	325.00	AJK
	Draft & review email to Larry Kotler & Holly Miller re: revised Settlement Agreement & summary of changes	0.20	130.00	AJK
	Telephone conference with Larry Kotler re: revisions to Settlement Agreement acceptable / open questions	0.10	65.00	AJK
	Telephone conference with Jared Schaffstall & Drew Devitt re: revisions to Settlement Agreement	0.40	260.00	AJK
	Telephone conference with Larry Kotler re: open issues	0.20	130.00	AJK
	Telephone conference with Jared Schaffstall & Drew Devitt re: revised Settlement Agreement	0.30	195.00	AJK
	Telephone conference with Jared Schaffstall re: signature pages to revised Settlement Agreement	0.10	65.00	AJK
	Review text from Larry Kotler re: Nick Hackett has approved Settlement Agreement & returned signed signature page	0.10	65.00	AJK
	Draft & review email to Jared Schaffstall & Drew Devitt re: Nick Hackett has approved & signed Settlement Agreement	0.10	65.00	AJK
Jul-18-24	Telephone conference with Jared Schaffstall re: Settlement Agreement / Hackett	0.10	65.00	AJK
	Review & revise Plan re: revisions to Hackett Settlement	2.50	1,625.00	AJK
	Telephone conference with Larry Kotler re: Hackett Settlement / Plan / 9019 Motion & next steps	0.10	65.00	AJK
	Review email from Jared Schaffstall re: signed signature page to Settlement Agreement	0.10	65.00	AJK

	Review email from Larry Kotler re: Hackett signed signature page to Settlement Agreement	0.10	65.00	AJK
	Review of Settlement Agreement complete with signature pages	0.10	65.00	AJK
	Review & revise 9019 Motion with RMG comments re: revised Hackett Settlement	0.80	520.00	AJK
	Draft & review email to Larry Kotler & Holly Miller re: revised draft Plan / 9019 Motion / Fully signed Settlement Agreement	0.20	130.00	AJK
Aug-09-24	Review PNC Bank Reservation of Rights to 9019 Settlement with Hackett	0.50	325.00	AJK
Aug-13-24	Draft & review revised proposed Order Approving Settlement among Hackett, Debtor & Devitt	0.30	195.00	AJK
	Draft & review Certification of Counsel re: proposed Order Approving Settlement among Hackett, Debtor & Devitt	0.30	195.00	AJK
	Review email from Larry Kotler & reply re: 8/21/24 Hearing to Consider Approval of Settlement among Hackett, Debtor & Devitt	0.10	65.00	AJK
Aug-15-24	Review email from Jen Maleski re: revised Approval Order	0.50	325.00	AJK
	Telephone conference with Jen Maleski re: PNC Bank	0.40	260.00	AJK
	Draft & review revised Approval Order for Hackett 9019 Motion re: PNC Bank	0.50	325.00	AJK
	Draft & review email to Jen Maleski re: further revised Approval Order (Hackett 9019 Motion)	0.10	65.00	AJK
Aug-19-24	Review email from Jen Maleski re: insert for Certification of Counsel - 9019 Approval Order	0.20	130.00	AJK
	Review & revise Certification of Counsel / Debtor's acknowledgment re: 9019 Approval Order	0.90	585.00	AJK
	Draft & review email to Jen Maleski re: revised Approval Order / Certification of Counsel / proposed Dates for Confirmation	0.30	195.00	AJK

	Draft & review email to Larry Kotler, Holly Miller & Kacie Cartwright re: draft Certification of Counsel / Approval Order - Hackett Settlement	0.20	130.00	AJK
Aug-22-24	Review Order Approving Settlement among Hackett / Debtor / Devitt	0.10	65.00	AJK
Apr-22-24	Research re: 11 USC 548 avoidance actions related to stock redemption agreements	2.10	630.00	ERS
	Research re: PA CSA 1551 related case law analyzing distributions for insolvent companies	2.60	780.00	ERS
Apr-23-24	Research: recharacterization of claims case law within Third Circuit	3.00	900.00	ERS
	Research: recharacterization of claims case law outside Third Circuit re: stock redemption claims	1.90	570.00	ERS
	Research re: PUFTA statutes / case law re: PA avoidance actions related to stock purchase agreement	2.10	630.00	ERS
Apr-24-24	Research Third Circuit case law analyzing Subordination under 510(c)	2.30	690.00	ERS
	Research re: 11 USC 510(c) case law for equitable subordination	0.80	240.00	ERS
	Research case law on equitable subordination for stock redemption agreements	1.00	300.00	ERS
	Research 15 PA CSA 1552 case law / statute	1.00	300.00	ERS
	Research re: 15 PA CSA 1553-1554 case law & statutes	1.00	300.00	ERS
Apr-25-24	Research re: 11 USC 510(c) case law on equitable subordination	3.30	990.00	ERS
	Draft & review Memo on 11 USC 510(c) analyzing equitable subordination	1.60	480.00	ERS
	Research re: PA CSA 1551 case law re: director liability for insolvent distributions	1.30	390.00	ERS
Apr-26-24	Research re: 11 USC 510(c) equitable subordination case law	2.10	630.00	ERS

	Draft & review Memo on subordination under 11 USC 510 & recharacterization of claims	2.30	690.00	ERS
	Research re: recharacterization of claims filed as unsecured debt case law	3.10	930.00	ERS
	Research re: case law analyzing equitable disallowance of creditors claims	1.80	540.00	ERS
Apr-27-24	Research re: Subchapter V case law analyzing unsecured creditors distributions & discharge	1.20	360.00	ERS
	Research re: Subchapter V case law analyzing distributions/discharges of administrative expenses	1.00	300.00	ERS
	Research re: Subchapter V case law analyzing distributions/discharge re: insider/equity claims	1.10	330.00	ERS
May-04-24	Research re: unsecured claim payments under Subchapter V case law	2.10	630.00	ERS
	Draft & review Memo on Debtor's unsecured claims related to Nick Hackett Redemption Agreement	0.80	240.00	ERS
May-05-24	Draft & review Memo Debtor's unsecured claims related to Nick Hackett's Redemption Agreement	2.70	810.00	ERS
May-06-24	Research re: briefs filed regarding In Re Hamilton Staples Subchapter V filing	1.50	450.00	ERS
	Research re: briefs filed in In Re Pachert Construction Subchapter V filing	1.40	420.00	ERS
	Research case law re: unsecured creditor modifications under Subchapter V	2.40	720.00	ERS
	Review of Subchapter V plan as filed in In Re Hamilton Staples	1.60	480.00	ERS
May-07-24	Review of Second Amended Subchapter V Plan filed in In Re Pachert Construction, LLC	1.00	300.00	ERS
	Review of Fourth Amended Subchapter V Plan filed in In Re Pachert Construction, LLC	1.10	330.00	ERS
	Review In Re Pachert Construction, LLC: trustee objection to Fourth Amended Plan	0.80	240.00	ERS

	Research: cited case law in In Re Pachert re: modifications under Subchapter V	1.10	330.00	ERS
May-15-24	Review of 510(b) research re: subordination of Hackett's Claim	2.30	690.00	ERS
May-17-24	Research re: case law on 510(b) & possible effects of subordination re: disposable income analysis under 1191(d)(2)	2.60	780.00	ERS
May-20-24	Research re: Subchapter V case law re: creditor objections to unsecured allowed claim amount	2.70	810.00	ERS
May-21-24	Research re: previous Memos & saved case law regarding Affiliates under 11 USC 62(c)	1.20	360.00	ERS
	Pacer research re: Subchapter V Plans	1.00	300.00	ERS
May-29-24	Research re: 510(b) for related provision included in draft complaint re: cited case law used in analysis	1.10	330.00	ERS
Jun-14-24	Review of offers of sale re: company evaluation numbers pertaining to language of "Debt-Free"	2.50	750.00	ERS
	Draft & review document outlining offers/Issues within offers as to their valuation totals	1.60	480.00	ERS
	Draft & review Excel spreadsheet tracking down offer buy out totals / comparing to New Way actual financial numbers	1.90	570.00	ERS
Jun-17-24	Create new Excel spreadsheet re: letters of interest for New Way	2.70	810.00	ERS
	Review & add New Way financials / changes to Purchase Offer spreadsheet	1.10	330.00	ERS
Jun-19-24	Review of Proof of Claim filed by Nick Hackett	0.80	240.00	ERS
	Case Law Research re: 510(b) subordination for breach of contract claims	1.40	420.00	ERS
Jun-26-24	Review of Drew Devitt's drafted documents re: questions & answers to Hackett's POC	1.10	330.00	ERS

Jun-27-24	Research re: PA Corp Law 1551 & 1553 for unlawful distributions	1.10	330.00	ERS
Jun-28-24	Research PA case law re: 15 PACS 1551/1553 in relation to 11 USC 544 avoidance actions	3.60	1,080.00	ERS
	Research re: case law on 11 USC 546(e) re: restrictions on redemption agreements	2.20	660.00	ERS
	Research re: "settlement payment" case law re: 11 USC 546(e) & relation to redemption agreements	1.60	480.00	ERS
Jul-01-24	Research case law re: 11 USC 546; non-voidable actions	2.30	690.00	ERS
	Review & edit Complaint against Nick Hackett	1.60	480.00	ERS
	Research case law re: 15 PACS 1712; fiduciary duties of a corporate debtor	4.30	1,290.00	ERS
Jul-02-24	Research re: cases/complaints re: actions under 1712	0.50	150.00	ERS
	Research re: 15 PACS 1712; fiduciary duties if an insolvent debtor's directors case law	4.70	1,410.00	ERS
	Research case law re: "unjust enrichment" under 15 PACS 1712 for insolvent debtors	2.00	600.00	ERS
	Draft & review Memo re: a directors fiduciary duties under 15 PACS 1712	2.90	870.00	ERS
Jul-03-24	Research case law re: 11 USC 1712 re: fiduciary duties in a bankruptcy proceeding	2.60	780.00	ERS
	Research re: adversary complaint including counts re: 15 PACS 1712	0.30	90.00	ERS
	Draft & review Memo on 11 USC 1712 fiduciary breach claims with Third Circuit case law	1.70	510.00	ERS
	Research re: 5418 presumption of insolvency case law	0.50	150.00	ERS
Jul-10-24	Research re: EMA related documents / agreements related to pre-petition marketing process	1.00	300.00	ERS

	Research re: 15 PACS 1712 & director liability	2.00	600.00	ERS
	Draft & review Memo on 15 PACS 1712 & its applicability to debtors case	1.70	510.00	ERS
Jul-12-24	Review & revise proper citations to Memo on 15 PACS 1712 claims	0.70	210.00	ERS
	Research re: EMA engagement letter dated August 19, 2024	0.50	150.00	ERS
Jul-17-24	Review subordination law caw under 11 USC 502(b) re: Hackett Claim	1.20	360.00	ERS
Apr-23-24	Draft & review Avoidance Complaint against N. Hackett	2.80	1,540.00	RMG
Apr-24-24	Draft & review Avoidance Complaint against N. Hackett	5.80	3,190.00	RMG
Apr-25-24	Draft & review Avoidance Complaint against N. Hackett	4.50	2,475.00	RMG
	Review & analyze J. Schaffstall memo re: details of N. Hackett's compensation & benefits	0.40	220.00	RMG
	Analyze Avoidance Complaint counts & upcoming meeting with N. Hackett's counsel	0.30	165.00	RMG
	Review research re: 510 (c) case law & impact on complaint; burden of proof	0.50	275.00	RMG
May-15-24	Review & analyze complaint against N. Hackett; revised counts & requested relief	0.10	55.00	RMG
	Review & analyze Equitable subordination research & articles	1.20	660.00	RMG
May-19-24	Review & analyze complaint issues & proposed modification	0.20	110.00	RMG
May-20-24	Review & analyze complaint against N. Hackett & strategy forward; revisions to draft	0.50	275.00	RMG
May-21-24	Review & analyze draft avoidance complaint against N. Hackett; objection to claim	1.90	1,045.00	RMG
May-22-24	Review & analyze Plan issues, N. Hackett Claims, Avoidance Complaint & strategy for	2.10	1,155.00	RMG

upcoming Conference with Subchapter V
 Trustee & N. Hackett's counsel

May-23-24	Prepare summary of relief requested per draft Avoidance Complaint v. Nick Hackett	0.30	165.00	RMG
	Review & analyze Settlement strategy re: Settlement Discussions among with H. Smith & L. Kotler; Plan alternatives	0.30	165.00	RMG
May-24-24	Review , analyze & revise draft avoidance complaint against N. Hackett	0.90	495.00	RMG
May-28-24	Review & revise proposed avoidance complaint against N. Hackett	2.70	1,485.00	RMG
May-29-24	Review , analyze & revise Avoidance Complaint against N. Hackett	4.50	2,475.00	RMG
	Research re: 510(b) count; pleading standards	0.20	110.00	RMG
May-30-24	Review & analyze Subordination Counts re: draft Avoidance Complaint	0.20	110.00	RMG
	Review & analyze fraudulent conveyance counts re: PA Business Law on Stock Redemption	0.30	165.00	RMG
May-31-24	Review & analyze draft Complaint against N. Hackett	0.20	110.00	RMG
	Zoom meeting with Greg Harris, Mike Reich & AJK re: Cash Collateral Budget to Year End / Income Statement / Projections for Plan of Reorganization	1.80	990.00	RMG
Jun-13-24	Review & analyze Settlement Negotiation term sheet with L. Kotler re: N. Hackett Plan Treatment; Claims	0.60	330.00	RMG
Jun-14-24	Review & analyze hypothetical FMV of Debtor's Stock; prepare for Negotiations with L. Kotler	1.60	880.00	RMG
	Draft & review Debtor's FMV of Company Stock chart; summary of 2003-2022 per contents in lieu of Board Meetings	4.50	2,475.00	RMG
	Review & analyze Negotiations / Meeting with L. Kotler & H. Smith; strategy forward to settle or prosecute claims	0.50	275.00	RMG

Jun-15-24	Prepare Debtor's FMV of Company Stock Excel Spreadsheet; restating 2021 & 2022	2.50	1,375.00	RMG
Jun-17-24	Draft & review FMV of Stock Chart; Review & revise Chart for use in complaint	3.10	1,705.00	RMG
	Review & analyze 2022 Offers to invest/acquire interests in New Way; term details	2.00	1,100.00	RMG
Jun-19-24	Review & analyze N. Hackett Proof of Claim & Addendum	1.20	660.00	RMG
	Review emails to/from G. Harris re: N. Hackett Proof of Claim & Addendum	0.10	55.00	RMG
	Review email to D. Devitt re: N. Hackett Proof of Claim & Addendum	0.10	55.00	RMG
	Review, analyze & revise Complaint to add Objection to Claim filed by N. Hackett	1.70	935.00	RMG
Jun-20-24	Review , analyze & revise Complaint & Objection to Claim file by N. Hackett	4.10	2,255.00	RMG
Jun-21-24	Review & analyze D. Devitt's Response to N. Hackett Proof of Claim Addendum	0.90	495.00	RMG
	Review , analyze & revise Complaint/Objection to Claim filed by N. Hackett	2.90	1,595.00	RMG
Jun-25-24	Review & analyze G. Harris response & issues with N. Hackett Claim Addendum	0.30	165.00	RMG
	Review & analyze Subchapter V disposable income issues; Plan Treatment to N. Hackett	0.70	385.00	RMG
Jun-26-24	Review & analyze J. Schaffstall's memo & response to N. Hackett's Claim & Addendum	0.20	110.00	RMG
	Review & analyze D. Devitt's response to N. Hackett's Claim & Addendum	0.80	440.00	RMG
	Review & revise summary of adversary actions for Chapter 11 Plan; action against N. Hackett	1.10	605.00	RMG
	Preparation for Settlement Discussions with H. Smith & L. Kotler; Review & analyze Settlement Proposal	0.30	165.00	RMG

	Review, analyze & revise Complaint against N. Hackett	0.50	275.00	RMG
	Review, analyze & revise Plan re: action against N. Hackett & events leading up to filing	2.50	1,375.00	RMG
Jun-27-24	Review, analyze & revise Plan; summary of litigation & other terms; treatment of N. Hackett Claims	1.60	880.00	RMG
	Review, analyze & revise Complaint against N. Hackett re: fraudulent conveyance counts	2.50	1,375.00	RMG
	Research re: avoidance under PA Business Corp Law	1.50	825.00	RMG
	Review J. Schaffstall's revised Memo re: response to N. Hackett Claim & Addendum	0.20	110.00	RMG
Jun-28-24	Research re: 544(b) avoidance pavers; State Court causes of action	0.70	385.00	RMG
	Review , analyze & revise Complaint	0.20	110.00	RMG
Jun-30-24	Review email from D. Devitt re: additional responses to N. Hackett Claim & Addendum	0.10	55.00	RMG
Jul-01-24	Review & analyze D. Devitt's Supplemental Response to N. Hackett Claim & Addendum	0.50	275.00	RMG
Jul-02-24	Review & analyze D. Devitt's additional response to N. Hackett Claim & Addendum	0.50	275.00	RMG
	Review & analyze Memo of PA breach of loyalty & duty statutes & applicability under §544(b)	0.40	220.00	RMG
Jul-03-24	Research re: breach of fiduciary duties under PA Corporate Business Law	0.30	165.00	RMG
	Review & analyze State Court causes of action for breach of fiduciary duties of care & loyalty for Complaint against N. Hackett	2.40	1,320.00	RMG
	Review, analyze & revise Complaint against N. Hackett	3.00	1,650.00	RMG
Jul-05-24	Review , analyze & revise Complaint against N. Hackett re: State Court counts to additional facts to support the same	5.00	2,750.00	RMG

Jul-07-24	Review , analyze & revise Complaint against N. Hackett re: State Court causes of action & facts to support new counts	3.60	1,980.00	RMG
	Emails to/from G. Harris re: review & analysis of draft Complaint	0.30	165.00	RMG
Jul-08-24	Emails to/from G. Harris re: revisions to draft Complaint; Inventory Schedule; revised Complaint	0.30	165.00	RMG
	Review , analyze & revise Complaint per G. Harris comments & suggestions re: financial data	2.40	1,320.00	RMG
	Review & analyze litigation strategy re: modification to Complaint	3.60	1,980.00	RMG
	Review & revise Complaint against N. Hackett	2.20	1,210.00	RMG
Jul-09-24	Review , analyze & revise Complaint re: New Way v. N. Hackett	9.20	5,060.00	RMG
	Review , analyze & revise Plan Summary re: Hackett Stock Redemption & Complaint	0.80	440.00	RMG
	Review , analyze & revise Exhibit B to Complaint re: Schedule of Fair Market Value	0.50	275.00	RMG
Jul-10-24	Review , analyze & revise Complaint against N. Hackett	8.50	4,675.00	RMG
	Review & analyze N. Hackett Proof of Claim & Addendum	0.90	495.00	RMG
	Zoom meeting with D. Devitt, J. Schaffstall & AJK re: review & revisions to Complaint	1.60	880.00	RMG
Jul-11-24	Review , analyze & revise Complaint re: New Way v. N. Hackett	3.70	2,035.00	RMG
	Review, analyze & revise Exhibit B - Schedule of FMV to Complaint re: New Way v. N. Hackett	2.20	1,210.00	RMG
	Draft & review Exhibit D to Complaint; 2022 EBITDA & Minimum FMV re: New Way v. N. Hackett	2.10	1,155.00	RMG
	Research re: 510(b) Objections to POC	0.10	55.00	RMG

	Review, analyze & revise Settlement Term Sheet re: Hackett Claims	0.40	220.00	RMG
	Emails to/from D. Devitt & J. Schaffstall re: revised Complaint, updated revised Complaint & Exhibits	0.50	275.00	RMG
	Zoom call with D. Devitt, J. Schaffstall & AJK re: review & revise Complaint; Settlement term Sheet	2.00	1,100.00	RMG
Jul-12-24	Emails to/from J. Schaffstall re; revisions to Complaint; creditors at time of transfers	0.10	55.00	RMG
	Review , analyze & revise Complaint against N. Hackett	1.90	1,045.00	RMG
	Review emails to G. Harris re: tax distribution analysis & loan payables by N. Hackett	0.20	110.00	RMG
	Research re: International Wireless case Opinion by Third Circuit re: 510(b) Subordination	0.30	165.00	RMG
	Telephone conference with G. Harris re: tax payments analysis	0.20	110.00	RMG
	Emails to/from J. Schaffstall re: scheduling call; revisions to Complaint	0.20	110.00	RMG
	Emails to/from G. Harris re: reformatted & revised Exhibit B to Compliant	0.10	55.00	RMG
	Review & analyze open issues in case; plan timing & coordination with Complaint	0.20	110.00	RMG
	Conference call with G. Harris & AJK re: Complaint; Plan issues	0.40	220.00	RMG
	Email to D. Devitt, J. Schaffstall & G. Harris re: revised Complaint; blacklined version	0.20	110.00	RMG
	Review email from D. Devitt re: N. Hackett communications with PNC Bank	0.10	55.00	RMG
Jul-15-24	Review emails from J. Schaffstall re: communications around 12/31/20 Stock Award	0.20	110.00	RMG
	Review , analyze & revise draft Settlement Agreement	0.70	385.00	RMG

Jul-16-24	Review , analyze & revise Settlement Agreement	1.50	825.00	RMG
	Emails to/from D. Devitt & J. Schaffstall re: scheduling call; Settlement Agreement; Amended Plan of Reorganization	0.30	165.00	RMG
	Conference call with D. Devitt, J. Schaffstall & AJK re: Settlement Agreement	0.50	275.00	RMG
	Review email to L. Kotler & H. Smith re: Settlement Agreement	0.20	110.00	RMG
	Review email to D. Devitt, J. Schaffstall & G. Harris re: Settlement Agreement	0.20	110.00	RMG
	Review & analyze L. Kotler's suggested revision to Settlement Agreement	0.30	165.00	RMG
Jul-17-24	Review , analyze & revise Settlement Agreement; suggested revisions by N. Hackett	1.20	660.00	RMG
	Review, analyze & revise 9019 Motion & proposed Order re: Hackett	0.60	330.00	RMG
	Review email to D. Devitt & J. Schaffstall re: Settlement Agreement approval by N. Hackett	0.10	55.00	RMG
Jul-18-24	Emails to/from J. Schaffstall re: Settlement Agreement; execution page	0.20	110.00	RMG
	Review , analyze & revise 9019 Motion & related pleading re: revisions to Settlement Agreement	0.30	165.00	RMG
	Review final version of Settlement Agreement for filing	0.20	110.00	RMG
Aug-09-24	Review PNC Reservation of Rights re: 9019 Motion for Approval of Hackett Settlement	0.10	55.00	RMG
Aug-19-24	Review , analyze & revise proposed Certification of Counsel re: 9019 Motion	1.40	770.00	RMG
Apr-29-24	Review & revise Complaint v. Hackett	2.50	1,250.00	RWS
May-30-24	Review & revise Complaint v. Hackett	1.60	800.00	RWS
Jun-19-24	Review of Hackett POC	0.70	350.00	RWS

Jun-26-24	Review of Devitt responses to Hackett allegations in counterclaim	0.70	350.00	RWS
	Review & revise revised Complaint v. Hackett	1.50	750.00	RWS
Jul-09-24	Research re: 510(b) subordination issues	2.10	1,050.00	RWS
Jul-11-24	Review & revise further revised Complaint v. Hackett	1.20	600.00	RWS
Jul-16-24	Review of draft Settlement Agreement with Hackett	0.40	200.00	RWS
	Prepared 9019 Motion re: Hackett Settlement Agreement	2.40	1,200.00	RWS
Jul-17-24	Prepared revised 9019 Motion re: Hackett Settlement Agreement	1.10	550.00	RWS
	Prepared 9019 Motion for filing re: Hackett	0.50	82.50	JH
Jul-18-24	Prepared 9019 Motion for filing	0.50	82.50	JH
Aug-02-24	Review of docket & prepare CONR to 9019 Motion re: Hackett	0.30	49.50	JH
Totals		366.90	\$181,129.50	

FEE SUMMARY:

Lawyer	Hours	Effective Rate	Amount
Aris J. Karalis	95.70	\$650.00	\$62,205.00
Eric R. Schachter	116.10	\$300.00	\$34,830.00
Robert M. Greenbaum	139.60	\$550.00	\$76,780.00
Robert W. Seitzer	14.20	\$500.00	\$7,100.00
Jill Hysley	1.30	\$165.00	\$214.50

Balance Due Now **\$181,129.50**